--- 18 Cigarettes - imperforate - as used by “Macdonald Tobacco” - 1939-42 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain a 20¢ price, reduced their twenty cigarette package to eighteen. Initially “Macdonald Tobacco” used their *on-hand* sheets of the imperforate Series “A” eighteen cigarettes stamp.

The first listed use of the definitive eighteen cigarette Series “C” imperforate by “Macdonald Tobacco” is from October 1939. The hidden letters “B-B” indicate that the die had been approved for BABN in mid-1935, since the eighteen cigarette Series “A” stamp had been a production item at that time.

When the Budget of June 1940 increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, the manufacturers returned production to twenty cigarettes, for distribution *across Canada* at 25¢ per pack, and to twenty-five cigarettes at 30¢.

On July 1st 1940, the Province of Quebec abolishing all municipal and provincial tobacco taxes had imposed a flat 10% tobacco tax. This would have meant an added 3¢ tax on the 25¢ twenty cigarettes package for a retail price of 28¢ per pack. Early in 1941, to combat Quebec complaints about this odd-cent pricing, and to maintain the price on the medium sized cigarette pack, the manufacturers resumed production of the twenty-two cigarette pack for 30¢, plus the smaller eighteen cigarettes, for 25¢ sale in the *Province of Quebec*.

★**RC-296** - 18 cigarettes, imperf, mimeographed **1-10-D / 10-39** by “Macdonald Tobacco” in October 1939

★**RC-384** - 18 cigarettes, imperf, mimeographed **1-10-D / 10-39** by “Macdonald Tobacco” in October 1939

--- ★RC-296 - the mimeographed cancellation reads vertically down - 2 copies to date ---

[★RC-296]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	9-39	10-39	---	---

--- ★RC-384 - the mimeographed cancellation reads vertically down - 9 copies to date ---

[★RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	10-39	---	---
1940	---	---	---	---	---	---	---	---	---	---	11-40	---
1941	---	2-41	---	---	---	6-41	7-41	8-41	---	---	---	12-41
1942	1-42	---	3-42	---	---	---	---	---	---	---	---	---

The mimeographed cancellation for July 1941 is a stencil *typo* - actually reading **1-10-D / 7-61**

--- 18 Cigarettes - the “Macdonald Tobacco” 8c. / = re-surcharge of RC-633 - for the 1943 Budget ---

With the Budget of June 1942 “Macdonald Tobacco” ceased code dating their production. They undoubtedly used **RC-633** since when the Budget of March 3rd 1943 doubled the excise tax “Macdonald Tobacco” re-surcharged their remaining sheets in dark blue ink with a 5 mm. Gothic **8c. / =** above a pair of horizontal ***unequal*** killer bars (i.e. 4 and 8 mm.) as the company provisional **RC-704**.

This ***unequal*** bar surcharge should represent sheets *on-hand* when the 1943 Budget was tabled. Lee Brandom does not record an ***equal*** bar eighteen cigarette stamp (i.e. proper to sheets acquired under the 1943 Budget).

★**RC-704 - 8c. / =** over **4c. / EXCISE / TAX** on 18 cigarettes, imperf,
Macdonald’s dark blue 5 mm. Gothic ***unequal bar*** re-surcharge of **C-477** for the Budget of March 3rd 1943

The 1943 BABN dark blue **8c.** re-surcharge and the BABN 6 and 3 mm. Gothic surcharge **8c. / EXCISE / TAX** were undoubtedly used by Macdonald Tobacco, but as they had ceased code dating their production no date listing is possible.

The method of collecting excise duty had changed by March 1943, and the company now paid for stamps, requisitioned during the previous month, by the end of the following month. Stamps were no longer purchased *up-front* by the company, and were now supplied *on-demand* by Ottawa. As a consequence since there was no longer any reason to prepare *company* surcharges and re-surcharges except as a temporary measure, and Ottawa now returned its old pre-Budget stock to BABN for re-surcharging.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 18 cigarettes \ 1-10D],
In MS Word 2007 for Windows 7,
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December 20th 2013, JBH